

KING COUNTY, WASHINGTON

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
GENERAL, SPECIAL REVENUE, AND DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001
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	GENERAL FUND			BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
	ACTUAL		TOTAL BUDGETARY BASIS		
	REVENUES & EXPENDITURES	ENCUMBRANCES			
REVENUES					
Property taxes	\$ 199,950,128	\$	\$ 199,950,128	\$ 198,411,354	\$ 1,538,774
Retail sales and use taxes	71,059,166		71,059,166	76,444,086	(5,384,920)
Other taxes	19,991,613		19,991,613	18,475,000	1,516,613
Licenses and permits	5,510,667		5,510,667	5,140,510	370,157
Intergovernmental revenues	71,649,870		71,649,870	66,828,126	4,821,744
Charges for services	86,417,637		86,417,637	81,295,841	5,121,796
Fines and forfeits	6,702,863		6,702,863	7,164,871	(462,008)
Interest earnings	17,027,949		17,027,949	12,982,176	4,045,773
Miscellaneous revenues	5,986,293		5,986,293	9,211,780	(3,225,487)
TOTAL REVENUES	484,296,186		484,296,186	475,953,744	8,342,442
OTHER FINANCING SOURCES	7,739,599		7,739,599	4,404,943	3,334,656
TOTAL REVENUES AND OTHER SOURCES	492,035,785		492,035,785	480,358,687	11,677,098
EXPENDITURES					
Current					
General government services	75,423,390	2,036,053	77,459,443	89,483,734	12,024,291
Law, safety and justice	324,093,761	1,849,166	325,942,927	331,315,857	5,372,930
Physical environment	4,756,474	2,624	4,759,098	5,360,671	601,573
Transportation	-	-	-	-	-
Economic environment	12,382,643	915,615	13,298,258	14,816,948	1,518,690
Mental and physical health	-	-	-	-	-
Culture and recreation	28,041,675	54,783	28,096,458	28,586,988	490,530
Total current	444,697,943	4,858,241	449,556,184	469,564,198	20,008,014
Debt service					
Redemption of long-term debt	-	-	-	76,105	76,105
Interest and other debt service costs	-	-	-	5,831	5,831
Payment to escrow agent	-	-	-	-	-
Total debt service	-0-	-0-	-0-	81,936	81,936
Capital outlay					
Capital projects					
Capitalized expenditures	1,719,901	567,688	2,287,589	2,568,618	281,029
Total capital outlay	1,719,901	567,688	2,287,589	2,568,618	281,029
TOTAL EXPENDITURES	446,417,844	5,425,929	451,843,773	472,214,752	20,370,979
OTHER FINANCING USES	43,580,244	-0-	43,580,244	46,738,053	3,157,809
TOTAL EXPENDITURES AND OTHER USES	489,998,088	5,425,929	495,424,017	518,952,805	23,528,788
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES, BUDGETED FUNDS (BUDGETARY BASIS)	2,037,697	\$ (5,425,929)	\$ (3,388,232)	\$ (38,594,118)	\$ 35,205,886
ADJUSTMENT FROM BUDGETARY BASIS TO GAAP BASIS ^(a)	1,257,359				
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES, BUDGETED FUNDS	3,295,056				
FUND BALANCES - JANUARY 1, 2001					
BUDGETED FUNDS (RESTATED)	79,436,658 ^(b)				
CHANGE IN RESERVE FOR INVENTORY	11,583				
FUND BALANCES - DECEMBER 31, 2001					
BUDGETED FUNDS	\$ 82,743,297				

(a) See Note 2, "Stewardship, Compliance, and Accountability" – Reconciliation of Budgetary Basis and GAAP Basis Statements and Schedules for Governmental Funds.

(b) See Note 12, "Reserves, Designations, and Changes in Equity" – Restatements of Beginning Balances.

See accompanying Notes to Financial Statements.

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BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
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FOR THE YEAR ENDED DECEMBER 31, 2001
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BUDGETED SPECIAL REVENUE FUNDS					BUDGETED DEBT SERVICE FUNDS		
ACTUAL		TOTAL BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)	ACTUAL	BUDGET	VARIANCE
REVENUES & EXPENDITURES	ENCUMBRANCES				REVENUES & EXPENDITURES		FAVORABLE (UNFAVORABLE)
\$ 98,827,650	\$	\$ 98,827,650	\$ 98,518,920	\$ 308,730	\$ 62,248,787	\$ 67,362,950	\$ (5,114,163)
17,630,510		17,630,510	22,262,985	(4,632,475)	36,172,600	29,905,694	6,266,906
9,222,713		9,222,713	8,237,711	985,002	5,555,058	150,000	5,405,058
13,761,121		13,761,121	16,695,563	(2,934,442)	-	-	-
265,712,020		265,712,020	295,970,639	(30,258,619)	12,582,431	12,545,443	36,988
110,183,643		110,183,643	64,718,006	45,465,637	4,234,375	4,239,375	(5,000)
383,203		383,203	-	383,203	-	-	-
5,461,977		5,461,977	4,065,353	1,396,624	1,000,377	-	1,000,377
4,904,346		4,904,346	7,140,964	(2,236,618)	1,154	-	1,154
<u>526,087,183</u>		<u>526,087,183</u>	<u>517,610,141</u>	<u>8,477,042</u>	<u>121,794,782</u>	<u>114,203,462</u>	<u>7,591,320</u>
31,724,200		31,724,200	37,041,905	(5,317,705)	63,858,472	63,899,388	(40,916)
<u>557,811,383</u>		<u>557,811,383</u>	<u>554,652,046</u>	<u>3,159,337</u>	<u>185,653,254</u>	<u>178,102,850</u>	<u>7,550,404</u>
17,291,220	-	17,291,220	20,384,939	3,093,719	-	-	-
61,413,227	2,609,226	64,022,453	75,663,315	11,640,862	-	-	-
35,242,577	2,424,221	37,666,798	38,731,519	1,064,721	-	-	-
51,470,737	562,778	52,033,515	51,707,647	(325,868)	-	-	-
41,135,275	179,128	41,314,403	48,109,144	6,794,741	-	-	-
298,203,253	898,910	299,102,163	317,832,632	18,730,469	-	-	-
6,112,921	3,512,672	9,625,593	13,242,198	3,616,605	-	-	-
<u>510,869,210</u>	<u>10,186,935</u>	<u>521,056,145</u>	<u>565,671,394</u>	<u>44,615,249</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
112,625	16,477	129,102	215,840	86,738	85,290,000	85,290,000	-
85,011	1,676	86,687	1,820	(84,867)	84,890,989	90,559,240	5,668,251
-	-	-	-	-	10,995,319	15,000,000	4,004,681
<u>197,636</u>	<u>18,153</u>	<u>215,789</u>	<u>217,660</u>	<u>1,871</u>	<u>181,176,308</u>	<u>190,849,240</u>	<u>9,672,932</u>
7,225,295	709,999	7,935,294	10,017,101	2,081,807	-	-	-
5,659,469	2,261,651	7,921,120	10,517,029	2,595,909	-	-	-
12,884,764	2,971,650	15,856,414	20,534,130	4,677,716	-0-	-0-	-0-
<u>523,951,610</u>	<u>13,176,738</u>	<u>537,128,348</u>	<u>586,423,184</u>	<u>49,294,836</u>	<u>181,176,308</u>	<u>190,849,240</u>	<u>9,672,932</u>
35,409,494	-0-	35,409,494	39,544,394	4,134,900	-0-	-0-	-0-
<u>559,361,104</u>	<u>13,176,738</u>	<u>572,537,842</u>	<u>625,967,578</u>	<u>53,429,736</u>	<u>181,176,308</u>	<u>190,849,240</u>	<u>9,672,932</u>
(1,549,721)	<u>\$ (13,176,738)</u>	<u>\$ (14,726,459)</u>	<u>\$ (71,315,532)</u>	<u>\$ 56,589,073</u>	4,476,946	<u>\$ (12,746,390)</u>	<u>\$ 17,223,336</u>
<u>605,490</u>					<u>175,199</u>		
(944,231)					4,652,145		
90,909,516					31,411,584		
<u>-</u>					<u>-</u>		
<u>\$ 89,965,285</u>					<u>\$ 36,063,729</u>		